

Reminder to Licensees Paying Electronically

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Electronic payments are required for all licensees whose motor fuels tax payments are \$5,000 or greater in a year. If you have been notified that you meet this requirement, you must make all payments related to motor fuel taxes electronically. Payments must be timely to avoid penalty and interest.

To be considered timely, an electronic tax payment must be:

- Initiated on or before 5:00 p.m. Central Time on the Timely Filed Date; and
- The Scheduled Payment Date must be no later than the first business day following the Timely Filed Date.

The following definitions apply to determine whether a payment was made in a timely manner.

- **“Initiated”** means you successfully completed your payment authorization on or before 5:00 p.m. Central Time on the Timely Filed Date.
- **“Timely Filed Date”** is the 20th day of the month following the tax period. If the 20th is a Saturday, Sunday, or legal holiday, the Timely Filed Date is the first business day following the 20th.
- **“Scheduled Payment Date”** is the date you want payment transferred from your account. It cannot be the same day you initiate your payment. It must be a future date and no later than the first business day following the Timely Filed Date.

Additional information on electronic payment options can be found at [Electronic Payment Options for State Taxes](#).